

April 23, 1953

Mr. Cecil E. O'Harrow
Arizona Feed and Fertilizer
Control Office
Tucson, Arizona

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ARIZONA ATTORNEY GENERAL

Dear Mr. O'Harrow:

This is in reply to your letter dated April 15, 1953, in which you request our advice relative to the payment of inspection fees on fertilizer shipped into Arizona by the manufacturer for use in farming operations conducted by the Arizona Cotton Company.

Section 49-606, A.C.A. 1939 which deals with this matter reads in pertinent part, as follows:

"49-606. Inspection fee.--(a) There shall be assessed and paid on all commercial fertilizers or fertilizer materials offered for sale, sold, or distributed in this state an inspection fee at the rate of twenty cents (20¢) per ton, provided that sales to manufacturers or exchanges between them are hereby exempted; * * *

It will be noted from the above that only sales to or exchanges between manufacturers are exempted from the imposition of inspection fees.

Inasmuch as it appears that the principle business of the Arizona Cotton Company is not the manufacture of fertilizer but the operation of a farm, it is our opinion that fertilizer distributed to it by a manufacturer with which it is associated, is subject to the statutory inspection fees.

Yours very truly,

DSW:GC

DAVID S. WINE
Assistant to the
Attorney General

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